## The Management Accountant 1998 Index (Volume 33, Nos. 1 to 12)

ARTICLES		Title	Page
Title	Page	Central excise-kar vivad samadhan scheme—	
A case for brand accounting		an introspection & Kurutala Ashok R.	818
S. Gurusamy	169	Central excise & practising cost accountants	
Accounting for global business : challenges ahead		Ashok Kurutala R.	372
& R. L. Tamboli	92	Computer software: an aid to management	
Accounting for brand value—an emerging issue		accounting & management decision making	
& Umasankar Saha	176	S Joel G. Siegal, Anique Qureshi & Jae K. Shim	767
A comparative study of three models for manageme	nt	Computer technology in accounting—	
accounting education & Shu-Lun Wong	7	the example of firms in Slovenia	
A glipmse of portfolio management		🗷 Franko Milost	346
Avijit Banerjee	774	Consequence of internationalisation of financial	
Anti-dumping & safeguards actions in the		services under GATS in developing countries	
perspective of world trade organisation		🗷 D. Jagannathan	695
■ J. P. Ghate	530	Corporate policies for trade mark management	
A prelude to general insurance		🗷 Rajesh H. Acharya	285
🗷 Nihar Ranjan Barua	711	Corporate restructuring through LBO:	
Asset securitisation: accounting implications		is India ready for it? 🗷 J. K. Pattanayak	375
K. L. Hyderabad	742	Corporate strategy and european community	
A treatise on ailment of Indian mutual funds			909
Ø D. Mukhopadhyay	100	Cost and management accounting profession in	
Audit committee—under the companies bill 1997		the past 50 years & Abhijit Sen	575
Subrata Kumar Ray	414	Cost audit—under new Companies Act	
Audit of technology transfer and collaboration		Somnath Mukherjee	287
agreements & S. Vasu Devan	779	Cost management and the new technology-	
Audit under Central Excise Law		some issues & T. K. Suresh Babu	98
	190	Cost management for real estate development	
Bill discounting in India		& construction & K. Dileep Kumar	669
M. Yadagiri & Prof. V. Gangadhar	738	Cost reduction in cement industry	025
'Brand'-in search of an accounting standard		& R. S. Tiwari	825
Uttam Kumar Dutta	174	Cost reduction in Sugar Mills	95
Budgetary control at shoe factory			93
B. K. Subramania Sah	393	organisation & Dr. K.V.S.S. Narayana Rao	687
C		Creative accounting	007
Capital or revenue expenditure under Income	220	& C. R. Balasubramanian	20
Tax Act—a study & Abhijit Saha	228	Current monetary and credit policy—a look	20
Changes in the global corporate scene—implication	S	Mahesh Shah	125
for the cost and management accountants	F10	Customer satisfaction with complaint	
Vivek Kumar	512	resolution—an empirical study	
Cement : location holds the sky	140	& Vidyadhar Reddy Aileni & Mohd. Abdul Azeem	270
Rajesh Singh Borar	143		
Central Bank of India: catalyst role in national development & K. C. Chowdhary	573	Declining rupee: how far and what further?	100
development & K. C. Chowarury	3/3	M. C. Gupta & Ashish Srivastava	188

## The Management Accountant 1998 Index (Volume 33, Nos. 1 to 12)

ARTICLES		Title	Page
Title	Page	Central excise-kar vivad samadhan scheme—	
A case for brand accounting		an introspection & Kurutala Ashok R.	818
S. Gurusamy	169	Central excise & practising cost accountants	
Accounting for global business : challenges ahead		Ashok Kurutala R.	372
& R. L. Tamboli	92	Computer software: an aid to management	
Accounting for brand value—an emerging issue		accounting & management decision making	
& Umasankar Saha	176	S Joel G. Siegal, Anique Qureshi & Jae K. Shim	767
A comparative study of three models for manageme	nt	Computer technology in accounting—	
accounting education & Shu-Lun Wong	7	the example of firms in Slovenia	
A glipmse of portfolio management		🗷 Franko Milost	346
Avijit Banerjee	774	Consequence of internationalisation of financial	
Anti-dumping & safeguards actions in the		services under GATS in developing countries	
perspective of world trade organisation		🗷 D. Jagannathan	695
■ J. P. Ghate	530	Corporate policies for trade mark management	
A prelude to general insurance		🗷 Rajesh H. Acharya	285
🗷 Nihar Ranjan Barua	711	Corporate restructuring through LBO:	
Asset securitisation: accounting implications		is India ready for it? 🗷 J. K. Pattanayak	375
K. L. Hyderabad	742	Corporate strategy and european community	
A treatise on ailment of Indian mutual funds			909
Ø D. Mukhopadhyay	100	Cost and management accounting profession in	
Audit committee—under the companies bill 1997		the past 50 years & Abhijit Sen	575
Subrata Kumar Ray	414	Cost audit—under new Companies Act	
Audit of technology transfer and collaboration		Somnath Mukherjee	287
agreements & S. Vasu Devan	779	Cost management and the new technology-	
Audit under Central Excise Law		some issues & T. K. Suresh Babu	98
	190	Cost management for real estate development	
Bill discounting in India		& construction & K. Dileep Kumar	669
M. Yadagiri & Prof. V. Gangadhar	738	Cost reduction in cement industry	025
'Brand'-in search of an accounting standard		& R. S. Tiwari	825
Uttam Kumar Dutta	174	Cost reduction in Sugar Mills	95
Budgetary control at shoe factory			93
B. K. Subramania Sah	393	organisation & Dr. K.V.S.S. Narayana Rao	687
C		Creative accounting	007
Capital or revenue expenditure under Income	220	& C. R. Balasubramanian	20
Tax Act—a study & Abhijit Saha	228	Current monetary and credit policy—a look	20
Changes in the global corporate scene—implication	S	Mahesh Shah	125
for the cost and management accountants	F10	Customer satisfaction with complaint	
Vivek Kumar	512	resolution—an empirical study	
Cement : location holds the sky	140	& Vidyadhar Reddy Aileni & Mohd. Abdul Azeem	270
Rajesh Singh Borar	143		
Central Bank of India: catalyst role in national development & K. C. Chowdhary	573	Declining rupee: how far and what further?	100
development & K. C. Chowarury	3/3	M. C. Gupta & Ashish Srivastava	188

## Index 1998

Title	Page	Title	Page
Degeneracy in transportation problem an appraisal		Foreign finance for power : cost and benefits	
of the optimisation technique		Kumaresh Chakravarty	900
	790	Future management accountant	
Derivatives—what it is?			195
& Ranjan Mukherjee	335		
Determinants of corporate size, growth and		Globalisation, foreign investment and the corporate	es
profitability—the Indian experience		🗷 Naina Lal Kidwai	527
A. Vijayakumar	327	Globalisation strategy: a case of Arvind Mills Ltd.	
<b>Y</b>	0.20	Ashish K. Banerjee	249
Economic value added and performance	0.44	Golden Jubilee of Independence	
evaluation  Pankaj Saksena	341	N. K. Roy	569
Effectiveness of print advertisement—a study of			
Indian service organisations		How entrepreneurs shape the economy	
& Vidyadhar Reddy Aileni	832	Amitabha Mukherjee	554
Emerging trends in corporate governance		How to compute NPV: A primer	
, K. Gopal	417	K S. Gurusamy	464
Energy audit—a systems approach		How to reengineer cost analysis	
Kalyansri Dasgupta	903	Amitabha Mukherjee	390
Enterprise resource planning system—			
an emerging opportunity for cost managers		ICMS—An innovation in financial services	
M. Gopalakrishnan	350	🗷 Nisha Jain (Baradia) & N. C. Kar	307
Erection of power plant : key areas for control		India and the world trade organisation	
≈ Nirjhar Sarkar	353	& S. Muthupandi	491
Essentials of energy audit		Indian banking—managing transition	
S. N. Chakraborty	338	🗷 Ramesh Gelli	535
Evolution of cost accountancy profession—		Indian financial sector in the next millennium	
some reminiscences B. S. Ramaswamy	570	M. S. Verma	501
Excise audit: a matter of national interest		Indian shipping in post sanctions era	
& Somnath Mukherjee	107	M. T. Joshi	516
Excise audit: a swim across the ocean of adversities		Influence of information technology	
Sonmath Mukherjee	783		138
Exploiting the HR and marketing links:		Insuring gratuity liability	
a case study & A. K. Banerjee	14	E Pradeep Kumar K.	23
Factoring: cost-benefit analysis		International travel and tourism	
	184	🗷 S. S. Herwadkar	525
R. L. Hyderabad  Financial analyses of communics in Fritzen as	10-2	Issues in pension funding	
Financial analyses of companies in Eritrea : a		🗷 Sunil Kansal	105
profitability and efficiency focus	010		
	810	Japanese cost-management system	
Financial analysis of urban cooperative banks: a cas	e	■ Sampat Mukherjee	869
study of Mapusa urban cooperative banks in Goa	110	Job involvement vis-a-vis job satisfaction of bank	
& B. Ramesh & M. R. Patil	110	employees : a case study	
Financial management in the changing scenario		🗷 Ujjal Kumar Mallik & Pradip Kumar Mallik	365
∠S P. Jeer	266	V.:	
Financial performance of Indian tea industry		Kaizen—an effective tool for active participative	0.00
& Sanjib Roy	330	management & Prakash S. Mutha	383
For reduction of purchasing function in a heavy		Knowledge management	man
engineering industry & P. Basu	470	Sampat Mukherjee & S. Rangarajan	708
the management accountant, december 1998			957

Title	Page	Title	Page
Lessee accounting—need for accounting standard		Pricing issues in software service contracts	
Balu K.	745	& Suchint Majmudar	789
Make way for the euro		Principles of World Class Manufacturing	
Swapan Bakshi	911	& B. Mahadevan	645
Making judiciary cost effective	211	Privatisation	
& G. R. Kulkarni	582	& Saurav Chowdhury	873
Managing exchange rate: A glimpse of macro	302	Privatisation of general insurance sector—how	
and micro & Sumon Kumar Bhaumik	508	much rational & Arindam Gupta	733
Managing Indian derivatives market efficiency—	500	Professionals in service tax net	
an emerging issue   Umasankar Saha	653	& P. C. Jain	422
Managing lenders risk in the agricultural credit	000	Project financing by financial institutions	
to the farm business sector		& Prathesh Haridas, Rony James & Santosh V.	135
C. P. Mall & J. P. Singh	725	Promoting demat trading—overcoming the	100
Market based management	,	constraint & Swapan Bakshi	660
Amitabha Mukherjee	788	Constituti 25 Swapan baksii	000
Marketing-finance interface	,	Re-engineering a financial function : a case study	
P. Chattopadhyay	273	≤ S. M. Hegde	205
Marketing management ratio		Refining human resource management systems to	
S. N. Mahapatra & Sanjay Pandey	263	meet the globalisation challenge : some	
Marketing management : use of the case method	200	action guidelines   Hari Das	485
Sampat Mukherjee & Sudakshina Gupta	261	Relationship between the prices of share and	100
Millennium compliance : the year 2000 bug		gold: a note  Ram Kumar Kakani	179
Mukul Pareek	348		1/7
MRP system and the Indian industries		Repair and maintenance in sugar industry	201
& Khurshid Ahmad Bhat	690	Ø O. P. Singh	391
N-16		Restructuring power to power the India vision	900
Need for cost cells in service sectors	676	Mrityunjay Athreya  Revision (Abanca in classification list. A coning.)	890
& V. Natarajan	676	Revision/change in classification list—A review	211
Notional interest on deposits for valuation under	E7/		311
Central Excise & S. R. Bal	576	Right pricing of products improves profitability	055
Operation audit—a guide for management		& N. Rajaraman	875
Malay Kumar Paul	765	Risk profile of infrastructure projects	
Overseas projects—management strategies		& Amitava Sinha	729
₩ D. S. Rao	505	Role of cost accountants in total quality management	
Performance analysis through value-added		Anurag Goel	343
statement & Dr. R. S. Agarwal	369	Role of cost function—competitive advantage	
Performance appraisal			63
& Resmi P. L., Renjini R, Reshmy S.	275	Role of non-executive directors in corporate	
Positioning of MIS in an organisation		governance & Subhashish Datta	411
✓ Salma Ahmad	429	Role of technology in strategic management	
Power sector restructuring: Haryana's		Avijit Banerjee	650
experience & S. Y. Quraishi	894	Rosemary Stewart Reconsidered : a review of research	:h
Practical methods to alleviate tension		on the managers' job 🗷 S. M. Salamat	
🗷 B. L. Tholiya	128	Ullah Bhuiyan & Syed Ahsanul Alam	625

## Index 1998

Title	Page			
Seasonal index		WTO and India		
Asim Kumar Mookhopadhyaya	309	Makash Chal		425
Securitisation—a new innovative instrument	007	WTO-GATS on accountancy	sector—implication	S
in financial market  Nalini Prava Tripathy	181	to developing countries	S D. Jagannathan	497
	931	COMMUNIQUE		
Service tax & V. S. Datey	931	President's Communique 4,85, 165, 245, 325,		
Social cost-benefit-analysis of management education	10	Chairman's Communique	483, 563, 643, 7	23, 803, 883 565
& M. S. V. Prasad	12	Our New President		566
Subsidies and India's liberalisation regime		Our New Vice-President		567
& Badar Alam Iqbal	662	EDITORIAL		
System of national accounts and environmental		Title	Month	Page
accounting		The Manie Dave	Terrorium	
🗷 A. C. Kulshreshtha & Gulab Singh	748	The Magic Drug Wait until dawn	January February	3 83
Tax treatment of power industry		What's in a name	March	163
	005	The year of the tiger	April	243
& S. Rajaratnam	905	Paradise gained and paradise los	t May	323
The big business of networking		Notifications		
	778	Admission to Membership: 216, 431, 615, 862		
The Euro: institutional and international aspects		Appointment & Election : 145		
✓ Jean-Rene Bernard	913	Excise Notification : 223		
The position of hydropower in India		Government: 71, 151, 238, 387, 462, 605, 851, 943		
N. Visvanathan	885			
The new management revolution		Draft outline of revised syllabus 947		
Amitabha Mukherjee	868			
The relevance of activity-based costing (ABC) in		OTHERS		
price-based costing methods		Anti-dumping & Allied Duties :	541	
D. Rajagopalan & G. Ganesan	714	Chairmen & Secretaries : 78, 318, 558, 636, 798 Convention Announcement : 115 Cost Accounting Records (Cycles) Rules 1998 : 548 Cost Accounting Records Rules 1997 : 24, 607 Cost Audit Order : 846 Cost & Works Accountants Regulations : 70 Executive Dicest : 37, 117, 197, 277, 357, 437		
Three revolutionary judgements of supreme court	122			
under sales tax act Shantilal C. Shah Time value of money	132			
& Rajesh A. Chhatlani	870			
Total cost management : a perspective in globalised	0,0			
economic environment & P. D. Singhal	89			
Troubled Asia: the end of economic miracle				
Sampat Mukherjee	553	Institute News: 555, 861		
YT		Letters to the Editor: 61, 227, 30 News & People: 73, 153, 231,	5, 463,	
Understanding synergy concept and relevance		Programme News : 304, 595, 701	, 940	
to present business world & M. M. Jana	380	Quest : 72	212 477 720 717 77	NA 077
Use of probability theory in C-V-P analysis under	140	Regions & Chapter: 74, 155, 232 Summary of Technical Papers:		14,011
conditions of uncertainty & Pranab Saha	140			
Valuation of common stock—an overview		INDEX TO PAGE NOS.		
As Debasish Dutta	828	V 4 2 2	36	D
What is "Manufacture" under Central Excise Act, 19	44	Month Pages	Month .	Pages
& B. N. Mallik	193	January 1—80 February 81—160	July August	481—560 561—640
Why ordering cost & carrying cost are equal at EOQ	-	February 81—160 March 161—240	September	641-720
Seorge Samuel  George Samuel	712	April 241—320	October	721—800
Working capital and profitability: a case study in interrelation		May 321—400 June 401—480	November December	801—880 881—960
INTERNATIONAL PROPERTY OF THE		June 401 400	December	001 700

A	Hegde S. M205	Quresh Anique767
Acharya Rajesh H285	Herwadkar S. S525	
Agarwal Ashok K190	Hyderabad R. L184, 742	R
Agrawal R. S369	I	Rajagopalan D714
Ahmad Salma429	Iqbal Badar Alam662	Rajaraman N875
Aileni Vidyadhar Reddy270, 832	Iquai badai Alaiti	Rajaratnam S905
Alam Syed Ashanul625	)	Ramaswamy B. S570
Ashok Kurutala R372	Jagannathan D497, 695	Ramesh B110
Athrey Mrityunjay890	Jain (Baradia) Nisha307	Rangarajan S708
Azeem Mohd. Abdul270	Jain P. C422	Rao D. S505
	James Rony135	Ray Subrata Kumar414
В	Jana M. M380	Renjini R275
Bakshi Swapan660	Jeer P266	Reshmi P. L275
Bal S576	Joshi M. T516	Reshmy S275
Balasubramania C. R20	K	
Balu K745	Kakani Ram Kumar179	Roy N. K
Banerjee A. K14	Kansal Sunil105	Roy Sanjib330
Banerjee Ashish K249	Kar N. C307	S
Banerjee Avijit650, 774	Kidwai Naina Lal527	Cab B V Cubanasia 202
Barua Nihar Ranjan711	Kulkarni G. R582	Sah B. K. Subramania
Basu P470	Kulshreshtha A. C748	Saha Abhijit228, 311
Bernard Jean-Rene913	Kumar Vivek512	Saha Pranab140
Bhat Khurshid Ahmad690	Kurutala Ashok R818	Saha Umasankar176, 653
Bhaumik Sumon Kumar508	M	Saksena Pankaj341
Bhuiyan S. M. Salamat Ullah625	Mahadevan B645	Samuel George712
Borar Rajesh Singh143	Mahapatra S. N263	Santosh V135
Bose Chandana138	Majumdar Suchint789	Sarkar Nirjhar353
C	Mall C. P725	Sen Abhijit575
Chakravarty Kumaresh900	Mallick Amit805	Shah Mahesh124, 425
Chakraborty S. N338	Mallik B. N	Shah Shantilal 'C132
Chattapadhyay Arup790	Mallik Pradip Kumar365	Shim Jae K767
Chattapadhyay P273	Mallik Ujjal Kumar365	Siegal Joel G767
Chhatlani Rajesh870	Milost Franko346	Singh Gulab748
Chowdhary K. C573	Mukherjee Amitabha390, 554, 788,	Singh J. P725
Chowdhury Saurav873	868	Singh O. P391
	Mukherjee Ranjan335	Singhal P. D89
D	Mukherjee Sampat261, 553, 708,	Sinha Amitava729
Das Hari485	869	Srivastava Ashish188
Dasgupta Kalyansri903	Mukherjee Somnath107, 287, 783	Sur Debasish805
Datey V. S195	Mukhopadhya Asim Kumar309	Suresh Babu T. K98
Datta Subhashish411	Mukhopadhyay D100	
Dileep Kumar K669	Murtha Prakash S383	T
Dutta Debasish828	Muthupandi K95	Tamboli R. L92
Dutta Uttam Kumar174	Muthupandi S491	Tholiya B. L128
G	N	Tiwari R. S825
Ganesan G714	Name and Park V V C C COT	Tripathy Nalini Prava181
Gangadhar V810	Narayana Rao K.V.S.S687	
Gelli Ramesh535	Natarajan V676	V
Ghate J. P530	P	Vangadhar V738
Goel Anurag343	Pandey Sanjay263	Vasu Devan S
Gopal K417	Pareek Mukul348	Verma M. S501
Gopalakrishnan350	Pathak G. S778	Vijayakumar A327
Grover K. K909	Patil M. R110	
Gupta Arindam733	Pattanayak J. K375	Visvanathan N88
Gupta M. C188	Paul Malay Kumar765	
Gupta Sudakshina261	Pradeep Kumar K23	W
Gurusamy S169, 464	Prasad M. S. V12	Wong Shu-Lun7
Н	0	Υ
	Ouvaichi S V	
Haridas Prathesh135	Quraishi S. Y894	Yadagiri M738
960		the management accountant december 1998

